



Auditor of Public Accounts
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Harmon Releases Audit of Bell County Sheriff's Office

FRANKFORT, Ky. – State Auditor Mike Harmon today released the audit of the 2016 financial statement of Bell County Sheriff Mitch Williams. State law requires the auditor to annually audit the accounts of each county sheriff. In compliance with this law, the auditor issues two sheriff's reports each year: one reporting on the audit of the sheriff's tax account, and the other reporting on the audit of the fee account used to operate the office.

Auditing standards require the auditor's letter to communicate whether the financial statement presents fairly the receipts, disbursements, and excess fees of the Bell County Sheriff in accordance with accounting principles generally accepted in the United States of America. The sheriff's financial statement did not follow this format. However, the sheriff's financial statement is fairly presented in conformity with the regulatory basis of accounting, which is an acceptable reporting methodology. This reporting methodology is followed for all 120 sheriff audits in Kentucky.

As part of the audit process, the auditor must comment on noncompliance with laws, regulations, contracts, and grants. The auditor must also comment on material weaknesses involving the internal control over financial operations and reporting.

The audit contains the following comment:

The Bell County Sheriff overspent the amount fixed by the fiscal court for his official expenses. For the calendar year 2016, the sheriff's operating expenditures exceeded the maximum amount fixed by the Bell County Fiscal Court. The sheriff did not properly monitor his budget to actual amounts. As a result, the sheriff had overspent his budget as of year-end. KRS 64.530(3) states, in part, "[t]he fiscal court may also fix the reasonable maximum amount that the officer may expend each year for expenses of his office."

We recommend the sheriff ensure that official expenses are within the amount fixed by fiscal court, monitor his budget, and if necessary have budget amendments approved by the fiscal court by year-end.

Sheriff's response: During the 2016 Fiscal year, the amount of activity for the sheriff's office increased by 58.5% which naturally incurred a higher cost to operate and maintain daily functions within the Sheriff's office. Changes have been made that will hopefully balance out the cost of operation as we adjust to the increase in activity.

The sheriff's responsibilities include collecting property taxes, providing law enforcement and performing services for the county fiscal court and courts of justice. The sheriff's office is funded through statutory commissions and fees collected in conjunction with these duties.

The audit report can be found on the [auditor's website](#).

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